

CHAPTER 224
Treasurer

224.01 Payment of taxes by credit card. 224.02 Penalty for dishonored payments.

CROSS REFERENCES

County and city officers - see Constitution of Va., Art. VII, § 4
 Compensation and expenses - see Code of Va. §§ 14.1-50 to 14.1-52
 Bond - see Code of Va. §§ 15.2-1527 et seq.
 Election required - see Code of Va. § 15.2-1600
 Holidays, sick leave, vacations - see Code of Va. § 15.2-1605
 Duties - see Const. of Va., Art. VII, § 4; Code of Va. § 15.2-1608
 Issuance of dog licenses - see GEN. OFF. 612.07
 Passing bad checks to County - see GEN. OFF. 672.01
 Motor vehicle licenses - see B.R. & T. 852.02
 Taxation - see B.R. & T. Title Four

224.01 PAYMENT OF TAXES BY CREDIT CARD.

The Treasurer is hereby authorized, pursuant to Section 58.1-3013 of the Code of Virginia of 1950, as amended, to accept payment of local taxes, penalties and interest by the use of a credit card. The Treasurer is hereby authorized to investigate credit card entities, to determine those that are responsible, efficient and capable of cooperating with the County for the collection of local taxes, and to establish a list of credit cards so determined which may be accepted for payment of local taxes, penalties and interest. The Treasurer shall add to such payment a sum equal to the percentage charged to the County by the credit card company, not to exceed four and one-half percent of the amount of the tax, penalty and interest paid, or six dollars (\$6.00), whichever is greater, as a service charge for the acceptance of such card.

If any credit card transaction tendered for payment of any tax, penalty and interest due is not paid by the bank or credit card company, the taxpayer for whom such credit card transaction was tendered shall remain liable for the payment of the tax, penalty and interest, the same as if such credit card transaction had not been tendered.

(Ord. 99-18. Passed 12-1-99.)

224.02 PENALTY FOR DISHONORED PAYMENTS.

If any check or other means of payment tendered to the Treasurer or to the County of Loudoun for taxes, interest, penalties, fees, fines or other charges is not paid by the financial institution on which it is drawn, because of insufficient funds in the account of the drawer, no account is in the

name of the drawer, or the account of the drawer is closed, and the check or other means of payment is returned to the Treasurer unpaid, the amount thereof shall be charged to the person on whose account it was received and liability therefor shall be as if no such payment had ever been offered. A penalty of thirty-five dollars (\$35.00) shall be added to such amount and shall be in addition to any other penalty provided by law, except the penalty imposed by Va. Code § 58.1-12.

(Ord. 04-09. Passed 6-8-04.)

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